

**IDAHO INDIVIDUAL INCOME TAX RETURN**

**AMENDED RETURN**, check the box. ☐  
See instructions, page 7 for the reasons  
for amending and enter the number.

State Use Only

For calendar year 2014, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

PLEASE PRINT OR  
TYPE

Your first name and initial	Last name	Your Social Security Number (required)	<input type="checkbox"/> Deceased in 2014
Spouse's first name and initial	Last name	Spouse's Social Security Number (required)	<input type="checkbox"/> Deceased in 2014
Mailing address		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
City, State, and Zip Code		Forms also available at <a href="http://tax.idaho.gov">tax.idaho.gov</a>	

**FILING STATUS.** Check only one box.  
If filing married joint or separate return, enter  
spouse's name and Social Security Number above.

1. ☐ Single  
2. ☐ Married filing jointly  
3. ☐ Married filing separately  
4. ☐ Head of household  
5. ☐ Qualifying widow(er)

6. **EXEMPTIONS.** If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply. Yourself a. ☐  
Spouse b. ☐  
c. List your dependents. If more than four dependents, continue on Form 39R.  
Enter the total number here ..... c. ☐  
First name Last name Social Security Number  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
d. Total exemptions. Add lines 6a through 6c. Must match federal return ..... d. ☐

**INCOME. See instructions, page 7.**

7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return .....	7	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R .....	8	00
9. Total. Add lines 7 and 8 .....	9	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R .....	10	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 .....	11	00

**TAX COMPUTATION. See instructions, page 7.**

<b>Standard Deduction For Most People</b>  Single or Married filing Separately: \$6,200  Head of Household: \$9,100  Married filing Jointly or Qualifying Widow(er): \$12,400	12. CHECK —	a. If age 65 or older ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply .....	13	00	
	14. All state and local income taxes included on federal Schedule A, line 5 .....	14	00	
	15. Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero .....	15	00	
	16. Standard deduction. See instructions page 7 to determine amount if not standard .....	16	00	
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero .....	17	00	
	18. Multiply <b>\$3,950</b> by the number of exemptions claimed on line 6d. Federal limits apply .....	18	00	
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero .....	19	00	
	20. Tax from tables or rate schedule. See instructions, page 37 .....	20	00	

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



21. Tax amount from line 20 .....		21		00
<b>CREDITS. Limits apply. See instructions, page 8.</b>				
22. Income tax paid to other states. Include Form 39R and a copy of other state return .....		22		00
23. Total credits from Form 39R, Part E, line 4. Include Form 39R .....		23		00
24. Total business income tax credits from Form 44, Part I, line 12. Include Form 44 .....		24		00
25. TOTAL CREDITS. Add lines 22 through 24 .....		25		00
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero .....		26		00
<b>OTHER TAXES. See instructions, page 9.</b>				
27. Fuels tax due. Include Form 75 .....		27		00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) .....		28		00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 .....		29		00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER .....		30		00
31. Permanent building fund. Check the box if you are receiving Idaho public assistance payments ..... <input type="checkbox"/>		31	10	00
32. TOTAL TAX. Add lines 26 through 31 .....		32		00
<b>DONATIONS. See instructions, page 9. I want to donate to:</b>				
33. Nongame Wildlife Conservation Fund .....		34. Idaho Children's Trust Fund .....		
35. Special Olympics Idaho .....		36. Idaho Guard and Reserve Family ...		
37. American Red Cross of Greater Idaho Fund ..		38. Veterans Support Fund .....		
39. Idaho Foodbank .....		40. Opportunity Scholarship Program ...		
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 .....		41		00
<b>PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.</b>				
42. Grocery credit. Computed Amount (from worksheet) .....				
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42. <input type="checkbox"/>				
To receive your grocery credit, enter the computed amount on line 42 .....		42		00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R .....		43		00
44. Special fuels tax refund ..... Gasoline tax refund ..... Include Form 75 .....		44		00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding .....		45		00
46. 2014 Form 51 payment(s) and amount applied from 2013 return .....		46		00
47. Pass-through income tax. Withheld ..... Paid by entity ..... Include Form(s) ID K-1 ....		47		00
48. Reimbursement Incentive Act credit. Include Certificate .....		48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 .....		49		00
<b>TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53.</b>				
50. TAX DUE. Subtract line 49 from line 41 .....				00
51. Penalty ..... Interest from the due date ..... Enter total .....		51		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account ..... <input type="checkbox"/>				
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission .....		52		00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid .....		53		00
54. REFUND. Amount of line 53 to be refunded to you .....				00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2015 estimated tax .....		55		00
56. <b>DIRECT DEPOSIT. See instructions, page 12.</b> <input type="checkbox"/> Check if final deposit destination is outside the U.S.				
• Routing No. <input type="text"/>		• Account No. <input type="text"/>		Type of <input type="checkbox"/> Checking
				Account: <input type="checkbox"/> Savings
<b>AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.</b>				
57. Total due (line 52) or overpaid (line 53) on this return .....		57		00
58. Refund from original return plus additional refunds .....		58		00
59. Tax paid with original return plus additional tax paid .....		59		00
60. Amended tax due or refund. Add lines 57 and 58 and subtract line 59 .....		60		00
<input type="checkbox"/> Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.				
<b>SIGN HERE</b> Your signature .....		Spouse's signature (if a joint return, BOTH MUST SIGN) .....		
Date .....		Preparer's EIN, SSN, or PTIN .....		
Daytime phone .....				
Paid preparer's signature .....		Address and phone number .....		

